



STATE BOARD OF EQUALIZATION

ASSESSMENT STANDARDS DIVISION

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No. 94/06

January 21, 1994

TO COUNTY ASSESSORS:

NOTICE OF PROPOSED ESCAPED ASSESSMENT

Section 531.8 of the Revenue and Taxation Code was added by Chapter 387 of the Statutes of 1993 (Senate Bill 143). This provision is part of the Property Taxpayers' Bill of Rights legislation adopted in 1993 and discussed in an earlier letter to assessors (LTA 93/62).

Section 531.8 reads:

"No escape assessment shall be levied under this article before 10 days after the assessor has mailed or otherwise delivered to the affected taxpayer a "Notice of Proposed Escape Assessment" with respect to one or more specified tax years. The notice shall prominently display on its face the following heading:

"NOTICE OF PROPOSED ESCAPE ASSESSMENT"

The notice shall contain all of the following:

(a) The amount of the proposed escape assessments for each tax year at issue.

(b) The name and phone number of a person at the assessor's office who is knowledgeable with respect to the proposed escape assessment or assessments and may be contacted with any questions with respect to the proposed assessment or assessments."

"Escape Assessment" for purposes of Section 531.8 is an assessment added to the roll pursuant to Sections 531 through 538 (Division 1, Part 2, Chapter 3, Article 4) of the Revenue and Taxation Code. These sections provide authority for the assessor to correct omissions or underassessments in the original assessment of taxable property. Several of these sections (531, 531.1, 531.2, 531.3, 531.4, and 531.6) also direct the assessor to add interest and/or penalties under specified circumstances. Although the interest and penalty provisions are contained in other sections, we believe the Notice of Escape Assessment should include information on interest and penalties that will be assessed with the escape assessment.

TO COUNTY ASSESSORS

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January 21, 1994

Enclosed is a suggested form for your use as the "Notice of Proposed Escape Assessment." Since Section 531.8 does not define the heading beyond the wording "prominently display," we suggest that you follow the guidelines for the title in the Change in Ownership form contained in Section 480 of the Revenue and Taxation Code. It provides that the title shall be in at least 12-point boldface type.

In addition, Section 531.8 states that the notice should identify a knowledgeable person at the assessor's office who can discuss the proposed escape assessment with the taxpayer. This may create some practical problems in providing on every notice the name of either the appraiser or auditor who made the assessment. Therefore, we suggest that providing the title of "duty appraiser" or "duty auditor" on the notice is sufficient. It should be pointed out that this duty person should be knowledgeable and adequately prepared to discuss the proposed escape assessment with the taxpayer without referring the taxpayer to the appraiser or auditor who made the initial assessment.

If you have any questions concerning this notice, please feel free to contact the Real Property Technical Service Unit at (916) 445-4982.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:kmc
Enclosure

NOTICE OF PROPOSED ESCAPE ASSESSMENT

Date:

Assessee:

Mailing Address:

Assessor's Parcel Number:

Business Account Number:

Situs Address:

Description:

This is to inform you, pursuant to Section 531.8 of the Revenue and Taxation Code, that we propose to enroll the following escape assessment(s) on the real and/or personal property described above:

	YEAR	YEAR	YEAR	YEAR
LAND	_____	_____	_____	_____
IMPROVEMENTS	_____	_____	_____	_____
PERSONAL PROPERTY	_____	_____	_____	_____
INTEREST	_____	_____	_____	_____
PENALTY	_____	_____	_____	_____
TOTAL PROPOSED ASSESSMENT	_____	_____	_____	_____

If you have any questions regarding this proposed escape assessment(s), you should contact:

(Name of Appraiser/Auditor or Duty Appraiser/Auditor)
(Telephone Number)

We will enroll the escape assessment no sooner than 10 days after the date shown at the top of this notice. If you disagree with this proposed assessment, you may file an assessment appeal within 60 days after a second notice of the escape assessment is mailed to you. If a second notice of escape assessment is not provided, the tax bill based on the escape assessment will serve as notice. The notice and tax bill will provide the address where a form for filing for reduction of assessment may be obtained.